No. 1093—*C. B.* 9-46-4, *dated Bangalore, 4th September* 1946.

NOTIFICATION

His Highness the Maharaja has been pleased, under sub-section (3) of Section 8 of the Government of Mysore Act, to include "Government Gardens" in the port-folio of the Minister for Agriculture and Public Works announced in Government Notification No. 985—C. B. 9-46-3, dated 2nd September 1946.

V. VEDAVYASACHARYA, *Chief Secy.*

GENERAL DEPARTMENT

Appoints Rajadharmaprasakta Mr. T. Singaravelu Mudaliar, B.A., B.L., as Chairman of the Committee for Education of the Economic Conference.

READ—

Government Order No. S. R. 532-732—E.C. 65-44-5, dated the 5th August 1945, appointing among others, *Rajamantrapravina Diwan Bahadur* Mr. K. Matthan, B.A., as Chairman of the Committee for Education of the Economic Conference.

Letter, dated 5th August 1946, from *Rajamantrapravina Diwan Bahadur* Mr. K. Matthan resigning the Chairmanship of the Committee for Education on grounds of health.

ORDER No. S. R. 1037-62—E. C. 8-46-4, DATED BANGALORE, THE 3RD SEPTEMBER 1946.

Government are pleased to appoint *Rajadharmaprasakta* Mr. T. Singaravelu Mudaliar, B.A., B.L., Retired Judge, High Court and Vice-Chancellor, University of Mysore (on leave preparatory to retirement) as the Chairman of the Committee for Education of the Economic Conference.

MOHAMED ISMAIL SHERIFF, *Genl. Secy*

EDUCATION SECRETARIAT

Revised rules relating to building grants to High and Middle Schools managed by private bodies.

READ—

Correspondence ending with letter No. D2. 2119-186 of 45-46, dated 1st May 1946, from the Director of Public Instruction in Mysore, submitting for sanction proposals for the revision of the rules relating to building grants to High and Middle Schools managed by private bodies.

ORDER No. E. 1375-76—EDN. 138-45-2, DATED BANGALORE, THE 26TH AUGUST 1946.

The building grants to aided Middle and High Schools are at present regulated by Rule 2 of the Rules under Chapter VI of the Grant-in-aid Code, Edl. Manual, Vol. VII, which reads as follows :—

"Such grants shall not ordinarily exceed one-third of the total expenditure in the case of buildings for High and Middle Schools or one-half in the case of other institutions."

The Director of Public Instruction, whose report was called for on a representation received for increase of grants under the above rule, is of the opinion that the existing scale of Government grant for High and Middle School buildings is not liberal enough and that it is necessary to provide adequate help to the managements of aided High and Middle Schools as well as to the Municipal High Schools in order to encourage private enterprise to start more aided institutions. He therefore recommends the amendment of the Rule 2, referred to above as follows raising the present limit of one-third of the total expenditure to one-half.

"Such grants shall not ordinarily exceed one-half of the total estimated expenditure, the grant being limited to Rs. 50,000 in the case of High Schools and Rs. 25,000 in the case of Middle Schools."

The Director has also suggested consequential amendment to the second sentence in Rule 7 (Page 16 of the Edl. Vol. VII) as noted below :—

"The amount finally disbursed shall not exceed one-half of the cost of the completed work as per approved estimate."

In the circumstances, Government are pleased to sanction the proposal of the Director of Public Instruction, the grants being, however, limited to the funds available in any particular year.

N. S. HIRANNAYYA, *Edn. Secy.*

FINANCIAL SECRETARIAT

Passes orders on the Report of the Public Accounts Committee on the Audit Report and Appropriation Accounts for the year 1944-45.

READ—

Audit Report and Appropriation Accounts for the year 1944-45, received from the Comptroller to Government with his letters No. S. 360—B. ii, dated 28rd February 1946 and S. No. 573—B. ii, dated 12th June 1946.

2. Report of the Public Accounts Committee thereon.

ORDER No. Fl. 1883-1983—G. F. 266-45-4, DATED BANGALORE, THE 2ND SEPTEMBER 1946.

Recorded.

2. *Appropriation Accounts.*—The percentage of total savings under voted grants during 1944-45 was 22·81 against 23·09 during the previous year. As in the previous year, the savings were mostly due to want of personnel, dearth of labour, want of materials and works not being taken up during the year.

3. Excesses over grants were reported under ten voted heads, the aggregate amount of the excesses being Rs. 91,80,142, which represents 16·33 per cent of the total appropriation against 20·55 per cent in the previous year. Excluding the contributions to funds (which are not real items of expenditure), the percentage of excess under actual expenditure will be very much less. The large excess under Railways worked by Government was due to larger operations which resulted in increase of revenues also.

The Committee have also examined the causes for the excesses under the several heads and recommended that the excesses be passed. A schedule of demands for excess grants on account of the above was accordingly presented to the Legislative Council at its session during June-July 1946 and all the demands were passed.

4. With regard to the excess expenditure reported under non-voted heads, Government direct that the excesses as under be passed :—

1. 15 Pensions and allowances	... Rs.	32,298
2. 17 Miscellaneous	... „	4,938
3. Extraordinary Expenditure	... „	20
Total	... „	37,256

In this connection, Government observe that the review of expenditure against grants now conducted by Heads of Departments does not appear to be satisfactory with the result that surrenders as per Art. 204, M.C.A.C., Volume I, are not effected in time and in several cases additional grants are asked for even though as it subsequently happens no additional grant was necessary at all. Government, therefore, direct that Heads of Departments should take prompt measures to see that grants allotted are utilised for the purpose for which they are earmarked and that no grants are asked for, which are not likely to be spent before the close of the year. They should examine the balance of grants under each head periodically and take steps to surrender all surplus grants well before the year is over.

Audit Report.—Expenditure without estimates and excess of expenditure over the sanctioned estimate.

Government regret to note that in spite of repeated instructions, the percentage of expenditure placed under objection has risen from 29·3 per cent in 1943-44 to 39·6 per cent in 1944-45. The percentage under objection could be considerably reduced if standard estimates as suggested in Government Order No. Fl. 7284-7370—G. F. 156-44-6, dated the 12th April 1946 are adopted.

The Chief Engineers are requested to issue instructions to all the disbursing officers under their control that no work should in future be put through without sanctioned estimates and that the personal responsibility of the officers concerned would be fixed if works are undertaken without sanctioned estimates. Even in the case of road works, they should not be proceeded with without having at least a rough preliminary working estimate.

As regards counting certificates, Government view with severe displeasure that counting certificates were not fowarded to the Comptroller on the due dates by the Executive Engineers in charge of Chitaldrug, Kadur, Water Supply, Building, Cement Concrete Divisions and Bureau of Sanitary Engineering. The Chief Engineers are requested to issue needful instructions to the concerned officers to avoid such omissions in future.

As regards the differences between the book balances and counted stocks under materials at site of works, Government direct that all the differences should be adjusted within the next six months and a report submitted to Government.

It has been reported to the Public Accounts Committee that certain works could not be closed and these accounts had to be kept open for including the acquisition charges regarding which there were cases in Court. Government consider that the work accounts need not be kept open merely on this account and that they may be closed with charges as per original awards being booked. If any subsequent alteration big enough to be included in the accounts of the work has to be incorporated later, the account may be reopened as provided for *vide* Articles 446 and 450 of the Mysore Public Works Accounts Code and necessary entries made.

B. S. RAGHAVENDRA RAO, *Finl. Secy.*

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